

TET Offensive

16 Feb 68      Blind Memo re Damage and Destruction to US Aircraft  
STATINTL      During the Tet Offensive (S-2637)

19 Feb 68      [ ] to R.J. Smith memo re Questions from Mr. Rostow  
                 (composition of enemy forces used in "first wave"  
                 TET attacks, etc.)

21 Feb 68      Blind Memo re Hanoi's Appraisal of its Strategic  
STATINTL      Position Prior to the Current Offensive

14 Mar 68      [ ] Blind Memo re Communist Casualties in Vietnam

Feb 1968      Report: ER IM 68-23, Communist Units Participating in  
                 Attacks During the Tet Offensive, 30 January Through  
                 13 February 1968, S/NFD

Feb 1968      Report: ER IM 68-20, The Effects of the Tet Offensive  
                 on the Economy of South Vietnam as of 15 February 1968,  
                 S/NFD

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DIRECTORATE OF  
INTELLIGENCE

# Intelligence Memorandum

*Communist Units Participating in Attacks  
During the Tet Offensive*

*30 January Through 13 February 1968*

**Secret**

Copy No. 5

ER IM 68-23  
February 1968

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CENTRAL INTELLIGENCE AGENCY  
Directorate of Intelligence  
21 February 1968

INTELLIGENCE MEMORANDUM

Communist Units Participating in Attacks  
During the Tet Offensive  
30 January Through 13 February 1968

Summary

A review of field reporting since the start of the current Communist offensive indicates that approximately 58,000 Communist main and local forces were committed in attacks on urban areas and military installations through 13 February. (For detailed data on forces available and engaged in the Tet offensive, see Appendixes A and B.) Of this total, about 37 percent were North Vietnamese Army (NVA) troops and another 29 percent were Viet Cong (VC) main force troops. The remaining 34 percent consisted of VC local forces which had been reinforced for the attacks by the upgrading of local guerrillas. On the basis of MACV's latest order of battle of 115,000 men, the Communists would appear to have committed about 50 percent of their regular forces to the attacks.

If the reported losses of 32,500 killed in action and 5,500 detained applied solely to the VC/NVA regular forces, the Communists would have lost more than 65 percent of the forces committed to the Tet offensive. This would have been a devastating blow. However, there are a number of pieces of evidence which suggest that such an interpretation would overstate the Communist manpower drain.

First of all, VC/NVA forces participating in the offensive were augmented by numbers of

Note: This memorandum was produced by CIA. It was prepared by the Office of Economic Research with the assistance of the Vietnamese Affairs Staff and coordinated with the Office of Current Intelligence. It analyzes developments reported through 13 February 1968.

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guerrillas operating in independent units or integrated into local force units. Second, there was extensive VC activity to raise new recruits. Third, casualties included laborers conscripted to move VC supplies, as well as a number of civilians in densely populated areas taken under attack. Almost certainly the rate of casualties among new and relatively untrained forces was higher than among hard-core troops.

In summary, a number of factors suggest that the VC/NVA losses, although high, are not as serious as first believed. Most recently, the enemy has been taking advantage of his greater control of the countryside to accelerate recruiting among the rural population. All of these developments make it difficult to assess the current enemy manpower situation with any accuracy.

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### Introduction

1. The intensity of the Communist Tet offensive is reflected in the fact that 39 of South Vietnam's 44 provincial capitals, plus the autonomous cities of Saigon and Da Nang, were attacked. All of them were subjected to artillery and mortar fire or ground assault, and most of them were hit within the first three days. At least 35 of these capitals and the two autonomous cities were physically penetrated by Communist armed forces. In addition, at least 71 district capitals also were attacked. (For a list of the provincial and district capitals attacked, see Appendix B.) The offensive was aimed at civilian centers of authority, as well as at military installations such as base camps, airfields, and logistical facilities.

2. The Tet offensive is a part of the winter-spring campaign which the Communists have described as being the "decisive" phase of the war. As a maximum objective, the Communists hoped the campaign would culminate in a general uprising which would involve severe defeats for Allied military forces and would lead to US withdrawal from South Vietnam. At the same time, they also hoped that large-scale political agitation combined with attacks on urban areas would result in the collapse of the South Vietnamese government and create conditions favorable for a settlement and the establishment of a coalition government on Communist terms.

3. The Tet offensive also has several more immediate tactical objectives: (1) to disperse and tie down Allied military units in defensive positions, (2) to disrupt South Vietnamese centers of political authority, and (3) to demonstrate the inability of the South Vietnamese government to protect the population. In addition, the Communists may be attempting to gain greater control over a larger segment of the rural population by disrupting or destroying the pacification program while Allied forces are diverted to the protection of urban areas.

4. Although the Communists have not accomplished as much as they had hoped in this offensive, they have dealt a severe psychological blow to an urban population, accustomed to relative security from the active phase of the war. The Vietnamese

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populace appears to be dismayed at the apparent ease with which the Communists were able to enter the cities in strength and attack key installations. Large portions of some cities, including Hue, My Tho, and Ban Me Thuot, have been destroyed, and the increasing number of refugees and homeless created by the attacks have imposed substantial new economic and social burdens on an already heavily burdened government.\* The Communists also inflicted considerable damage on Allied military installations, in addition to tying down a number of Allied military forces to restoring security in urban areas.

5. Despite these achievements, the Communists failed to organize any significant support from the general populace. Moreover, the offensive has been waged at a considerable cost in terms of losses of men and weapons.\*\* The importance of the loss of men lies less in the numbers killed, which are believed to be overstated, than it does in the caliber of the troops lost. Although guerrillas, recently infiltrated personnel, and untrained new recruits probably account for many of the casualties, the identification of units taking part in the assaults indicates that a considerable number of skilled, well-trained VC/NVA infantry, sappers, and special-action troops also were lost.

Forces Committed to the Tet Offensive

6. A review of field reporting since the start of the Communist offensive, although still incomplete, provides sufficient information to identify most of the enemy units directly participating in the attacks against urban areas and military installations.\*\*\* These units are listed in Appendix B, which shows that as of 13 February (Saigon time), approximately 58,000 Communist main and local forces had been actively committed in

\* See ER IM 68-20, The Effects of the Tet Offensive on the Economy of South Vietnam as of 15 February 1968, 16 February 1968, SECRET/NO FOREIGN DISSEM.

\*\* For additional information on enemy losses, see paragraph 9 and Appendix B.

\*\*\* This memorandum does not include attacks on military installations in the Khe Sanh area.

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the Tet attacks. The number of Communist forces committed to reserves and defensive positions for the Tet offensive is not considered in this memorandum.

7. About 22,000, or 37 percent of the 58,000 actively committed, have been identified as North Vietnamese troops. All of these troops were located in the I and II Corps areas, where they accounted for 60 to 65 percent of the attacking forces. Nearly 17,000, or about 45 percent of the 36,000 VC forces offensively engaged, were main force troops, the remainder being local force troops. In addition, it is believed that a considerable portion of the guerrilla forces, which were built up in preparation for the current offensive, directly participated in the attacks.\* Some of the guerrillas were upgraded to bring VC main and local force units up to full order-of-battle strength and, therefore, are believed counted in the total estimate of VC/NVA forces. However, the figure of 58,000 is understated to the extent that certain main and local force units and independent guerrilla units which participated in the attacks have not been identified. Evidence also indicates that the attacking units contained a number of new, inexperienced recruits and that civilians were impressed to provide support to these units.

8. On the basis of MACV's order of battle of 31 December 1967, which lists 115,000 VC/NVA maneuver and combat-support troops for the entire country, the Communists appear to have committed about 50 percent of their main and local forces to the attacks. At least 7 percent of the troops tentatively identified in the attacks, however, are not listed in MACV's order of battle. (For the methodology used in estimating these troops, see Appendix C.) These units are not as yet carried in the order of battle because they are newly formed, recently infiltrated, or previously unidentified.\*\* Examples of these three include the

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\* A separate OER report on the role of the guerrillas in the Tet offensive is being prepared.

\*\* MACV's acceptance and rejection criteria for Communist units, particularly for newly infiltrated units, tend to minimize the number of units and soldiers listed for any [footnote continued on p. 6]

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510th and 511th VC local force battalions, the 31st regiment of the 341st NVA division, and the Nha Trang Municipal Unit.

9. More than 32,500 of the attacking forces reportedly had been killed and another 5,500 detained as of 13 February. The many uncertainties attached to these data make them extremely difficult to evaluate, particularly in terms of their impact on enemy strength. The compilation of field reporting on enemy forces committed in the III Corps area, for example (see Table 4), falls far short of the numbers reported killed and detained (see Table 5). Even allowing for incompleteness in the identification of units, the implied loss rate of the data presently available for the III Corps area imply a loss rate far in excess of that which is reasonably possible. It seems clear, therefore, that the number of enemy losses should not be compared with the number of main and local forces listed in the order of battle or the numbers engaged in the attacks. There is sufficient evidence to support a judgment that the enemy casualties include (1) guerrillas operating in independent guerrilla units; (2) guerrillas recently upgraded to main and local force units; (3) new recruits; (4) laborers conscripted to move supplies for the attacks; and (5) civilians in densely populated areas taken under attack.

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*point in time. MACV's order of battle of 31 December 1967 indicates a decline in the size of the main and local forces from the order of battle of 31 October. Evidence suggests, however, that the Communists actually were in the process of increasing the size of their regular units during this period in preparation for the Tet offensive.*

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**APPENDIX A**

**Forces Available and Engaged in the TET Offensive**  
**(30 January-13 February 1968)**

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Table 1

## Countrywide Data on the Tet Offensive

Friendly force available	<u>1,186,700</u>		
US forces <u>a/</u>	490,700	(153,600) <u>b/</u>	
Third-nation forces	60,700	(33,800) <u>b/</u>	
South Vietnamese forces <u>c/</u>	635,300		
		<u>NVA</u>	<u>VC</u>
Communist forces available <u>d/</u>	<u>224,500</u>	<u>55,600</u>	<u>168,900</u>
Maneuver		45,500	55,200
Combat support		10,000	4,500
Administrative service		100	37,600
Guerrilla			71,600
Estimated Communist main and local forces identified as attacking urban areas and military installations	<u>57,600</u>		
North Vietnamese	21,500		
Viet Cong	36,100		
Main force	16,800		
Local force	19,300		

Casualties and weapons losses e/

<u>Casualties</u>	<u>US</u>	<u>South Vietnamese</u>	<u>Third-Nation Forces</u>	<u>Total</u>	<u>Communist</u>
Killed in action	1,073	2,245	65	3,383	32,549
Wounded in action	5,488	8,373	259	14,120	N.A.
Detained					5,528
<u>Enemy weapons losses</u>					
Individual	7,967				
Crew served	1,227				

a. As of 29 January 1968.

b. Numbers in parentheses represent ground combat forces.

c. Preliminary figures; as of 1 January 1968. Includes RF/PF forces.

d. As reported in MACV Order of Battle Summary, 1 November through 31 December 1967.

e. As reported by MACV as of 13 February 1968 (Saigon time).

Table 2  
Friendly Forces Available

	Total	I Corps	II Corps	III Corps	IV Corps
US forces <u>a/</u>	<u>490,700</u> (153,600) <u>b/</u>	138,700 (61,000)	148,400 (39,000)	189,200 (49,500)	14,400 (4,100)
Army	327,000 (115,200)	33,600 (22,600)	118,000 (39,000)	166,100 (49,500)	9,300 (4,100)
Marine Corps	74,600 (38,400)	74,500 (38,400)	Negl.	100	
Navy/Coast Guard	32,600	23,400	2,000	3,800	3,400
Air Force	56,500	7,200	28,400	19,200	1,700
Third-nation forces	<u>60,700</u> (33,800)	6,200 (3,800)	39,000 (24,400)	15,500 (5,600)	
South Vietnamese forces <u>c/</u>	<u>635,300</u>	99,700	142,200	217,200	176,200
Regular	340,200	55,400	70,500	152,500	61,800
RF/PF	295,100	44,300	71,700	64,700	114,400
Total	<u>1,186,700</u>	<u>244,600</u>	<u>329,600</u>	<u>421,900</u>	<u>190,600</u>

a. As of 29 January 1968.

b. Numbers in parentheses represent ground combat forces.

c. Preliminary figures; as of 1 January 1968.

Table 3

Communist Forces Available a/

	<u>Total</u>	<u>I Corps</u>		<u>II Corps</u>		<u>III Corps</u>		<u>IV Corps</u>
	<u>224,500</u>	63,200		57,500		54,100		49,700
		<u>NVA</u>	<u>VC</u>	<u>NVA</u>	<u>VC</u>	<u>NVA</u>	<u>VC</u>	<u>VC</u>
		<u>26,900</u>	<u>36,300</u>	<u>17,700</u>	<u>39,800</u>	<u>11,000</u>	<u>43,100</u>	<u>49,700</u>
Maneuver	100,700	21,900	10,600	14,100	10,100	9,500	17,100	17,400
Combat support	14,500	5,000	700	3,500	800	1,500	2,200	800
Administrative service	37,700		7,600	100	5,500		16,200	8,300
Guerrillas	71,600		17,400		23,400		7,600	23,200

a. As reported in MACV's Monthly Order of Battle Summary, 1 November through 31 December 1967.

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Table 4

Estimated Communist Main and Local Forces  
Identified as Attacking Urban Areas and Military Installations

	<u>Total</u>	<u>I Corps</u>	<u>II Corps</u>	<u>III Corps</u>	<u>IV Corps</u>
North Vietnamese	21,500	9,800	11,700		
Viet Cong	36,100	6,200	6,200	10,300	13,400
Main force	16,800	2,400	3,900	6,000	4,500
Local force	19,300	3,800 a/	2,300	4,300	8,900
Total	<u>57,600</u>	<u>16,000</u>	<u>17,900</u>	<u>10,300</u>	<u>13,400</u>

a. Including 1,500 unidentified troops, believed to be Viet Cong local force.

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Table 5

Casualties and Weapons Losses a/

	<u>Total</u>	<u>I Corps</u>	<u>II Corps</u>	<u>III Corps</u>	<u>IV Corps</u>
<u>Total friendly casualties</u>					
Killed in action	<u>3,383</u>	<u>1,186</u>	<u>506</u>	<u>1,137</u>	<u>554</u>
Wounded in action	<u>14,120</u>	<u>4,788</u>	<u>1,788</u>	<u>5,370</u>	<u>2,174</u>
United States					
Killed in action	1,073	524	120	346	83
Wounded in action	5,488	2,686	605	1,787	410
South Vietnamese					
Killed in action	2,245	638	363	775	469
Wounded in action	8,373	1,986	1,132	3,491	1,764
Third-nation forces					
Killed in action	65	24	23	16	2
Wounded in action	259	116	51	92	0
<u>Communist casualties</u>					
Killed in action	32,549	10,592	5,539	11,195	5,223
Detained	5,528	2,255	1,693	800	780
<u>Enemy weapons losses</u>					
Individual	7,967	2,049	1,672	2,653	1,593
Crew served	1,227	496	177	315	239

a. As reported by MACV as of 13 February 1968 (Saigon time).

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**APPENDIX B**

**List of Provincial and District Capitals Attacked**

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Cities Attacked, Communist Units Identified, and  
Their Strengths, by Province a/

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
<u>Quang Tri</u>		
Quang Tri City <u>b/</u>	812th NVA Regt.	2,600
Cam Lo <u>c/</u>	1st Bn, 803rd NVA Regt.	500
Hai Lang <u>c/</u>	1st Bn, 270th Regt.	350
Mai Linh <u>c/</u>	5th NVA Regt.	1,340
Trieu Phong <u>c/</u>	27th Ind. NVA Bn.	300
	3 U/I Bns.	1,200
	Total	<u>6,290</u>
<u>Thua Thien</u>		
Hue City <u>b/</u>	Hue Municipal Unit	
Phu Loc <u>c/</u>	(Hue Sapper Bn.)	225
	800th VC Bn, 6th NVA Regt.	300
	4th NVA Regt. Ind.	2,000
	Total	<u>2,525</u>
<u>Quang Nam</u>		
Da Nang (Auton City)		
Hoi An City <u>b/</u>	R-20 VC LF Bn.	400
Dien Ban <u>c/</u>	V-25 VC LF Bn.	400
Hieu Nhon <u>c/</u>	3rd Bn, 31st Regt. 341 NVA Div.	500
Duy Xuyen <u>c/</u>	3 U/I Co's - est.	300
Hoa Vang <u>c/</u>	Poss els GK 31 AA Bn NVA Ad Bn.	400
	Total	<u>2,000</u>

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**SECRET**I Corps

Cities Attacked, Communist Units Identified,  
and Their Strengths, by Province a/  
(Continued)

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
	<u>Quang Tin</u>	
Tam Ky City <u>b/</u>	72nd VC LF Bn.	300
	21st NVA Regt.	1,500
	70th VC MF Bn.	400
	V-12 VC LF Co.	500
	V-13 VC LF Co.	
	V-16 VC LF Co.	
	74th VC LF Co.	
	78th VC LF Co.	
	F. 105 VC LF Co.	
	Total	<u>2,700</u>
	<u>Quang Ngai</u>	
Quang Ngai City <u>b/</u>	48th VC LF Bn	400
Binh Son <u>c/</u>		
Son Tinh <u>c/</u>		
Nghia Hanh <u>c/</u>	401st Sap Reg. & Sub Bns	1,700
Mo Duc <u>c/</u>	406 Sap Bn.	(450)
	120th Mont. Bn.	(400)
	107th AA Bn.	(400)
	405th Sap Bn.	(450)
	81st VC LF Bn.	360
	Total	<u>2,460</u>

a. Identifies all province and district towns reported attacked during the Tet offensive. Communist units identified in the attacks do not necessarily correspond to the cities and towns as listed.

b. Province capital.

c. District capital.

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**SECRET**II Corps

Cities Attacked, Communist Units Identified,  
and Their Strengths, by Province a/

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
	<u>Kontum</u>	
Kontum City <u>b/</u>	4th Bn, 24th NVA Regt.	435
Dak To <u>c/</u>	6th Bn, 24th NVA Regt.	335
	66th NVA Regt.	1,560
	40th Arty Regt.	1,000
	2nd Bn, 174th NVA Regt.	220
	Total	<u>3,550</u>
	<u>Pleiku</u>	
Pleiku City <u>b/</u>	407th VC Sap Bn	500
Le Trung <u>c/</u>	H15 VC LF Bn	400
Thanh An <u>c/</u>	408th VC Sap Bn	360
	4th Bn, 95B NVA Regt.	475
	5th Bn, 95B NVA Regt.	375
	Hq & Spt Bn NVA Regt.	500
	32nd NVA Regt.	1,600
	200th VC Arty Bn	400
	Total	<u>4,610</u>
	<u>Tuyen Duc</u>	
Dalat City <u>b/</u>	C-809 VC LF Co. } C-810 VC LF Co. } C-610 VC LF Co. }	210
	2 Co's, 145th NVA Regt.	150
	Total	<u>360</u>

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Cities Attacked, Communist Units Identified,  
and Their Strengths, by Province c/  
(Continued)

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
<u>Binh Dinh</u>		
Qui Nhon City <u>b/</u>	36th Sap Bn	245
Phu Cat <u>c/</u>	E 2 B VC LF Bn	200
An Nhon <u>c/</u>	36B Sap Bn	250
Phy My <u>c/</u>	18th NVA Regt.	1,250
Tuy Phuoc <u>c/</u>		
Hoai Nhon <u>c/</u>		
	Total	<u>1,945</u>
<u>Darlac</u>		
Ban Me Thuot City <u>b/</u>	33rd NVA Regt.	860
Buon Ho <u>c/</u>	E301 VC LF Bn	470
Thuan Hieu <u>c/</u>	95th NVA Regt.	1,275
Lac Thien <u>c/</u>	H-5 VC LF Bn	45
	381st VC Sap Bn	200
	86th VC LF Bn	300
	88th VC LF Bn	300
	181st Mont. Bn, 95th NVA Regt, VC	300
	481st VC Sap Bn	200
	Total	<u>3,950</u>
<u>Phu Yen</u>		
Tuy Hoa City <u>b/</u>	5th Bn, 95th NVA Regt.	280
Hieu Xuong <u>c/</u>	4th Bn, 95th NVA Regt.	260
	30th VC Bn	200
	U/I EL-MS, 91st NVA Regt.	200
	85th VC Bn & 1 NVA Plt.	300
	Total	<u>1,240</u>

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Cities Attacked, Communist Units Identified,,  
and Their Strengths, by Province a/  
(Continued)

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
	<u>Khanh Hoa</u>	
Nha Trang City <u>b/</u>	7th Bn, 18B NVA Regt.	205
Ninh Hoa <u>c/</u>	8th Bn, 18B NVA Regt.	290
Cam Lam <u>c/</u>	9th Bn, 18B NVA Regt.	270
	Nha Trang Municipal Unit	20
	K90 VC Sap Co.	35
	95th NVA Arty Bn.	150
	K89 VC Sap Co.	120
	T86th VC Sap Co.	120
	K91 VC Sap Co.	35
	T88 VC Sap Co. (Recon)	120
	Total	<u>1,365</u>
	<u>Binh Thuan</u>	
Phan Thiet City <u>b/</u>	482 VC LF Bn.	400
Thien Giao <u>c/</u>	840 VC MF Bn.	250
	430 VC LF Co.	50
	2 U/I LF Co's	120
	Total	<u>820</u>
	<u>Ninh Thuan</u>	
Phan Rang <u>b/</u>	U/I LF Co.	100

a. Identifies all province and district towns reported attacked during the Tet offensive. Communist units identified in the attacks as listed do not necessarily correspond to the cities and towns as listed.

b. Province capital.

c. District capital.

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Cities Attacked, Communist Units Identified,  
and Their Strengths, by Province a/

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
<u>Phuoc Long</u>		
Phuoc Binh City <u>b/</u> Song Be <u>c/</u>	VC LF Co's	400
<u>Long Khanh</u>		
Xuan Loc City <u>b/</u> Dinh Quan <u>c/</u>	(H.4 PLT) VC LF	50
<u>Bien Hoa</u>		
Bien Hoa City <u>b/</u>	274th VC MF Regt.	1,650
Duc Tu <u>c/</u>	275th VC MF Regt.	1,650
Tan Uyen <u>c/</u>	Phu Loi VC LF Bn	400
Long Thanh <u>c/</u>	Dong Nai VC MF Bn	400
	4th VC LF Bn	200
	Total	<u>4,300</u>
<u>Tay Ninh</u>		
Tay Ninh City <u>b/</u> Phu Khuong <u>c/</u> Hieu Thien <u>c/</u> Phuoc Ninh <u>c/</u>	VC LF Dist. Co's	400
<u>Hau Nghia</u>		
Bao Trai City <u>b/</u> Cu Chi <u>c/</u> Duc Hoa <u>c/</u> Duc Hue <u>c/</u>	VC LF Co's	400
<u>Binh Long</u>		
An Loc City <u>b/</u> Loc Ninh <u>c/</u> Chon Thanh <u>c/</u>	VC LF Co's	100

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Cities Attacked, Communist Units Identified,  
and Their Strengths, by Province a/  
(Continued)

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
	<u>Binh Duong</u>	
Phu Cuong City <u>b/</u>	273rd VC MF Regt.	1,750
Ben Cat <u>c/</u>	681 Bac Ben Cat LF Co	50
Phu Hoa <u>c/</u>		
Phu Giao <u>c/</u>		
Tri Tam <u>c/</u>		
	Total	<u>1,800</u>
	<u>Long An</u>	
Tan An City <u>b/</u>		80
Ben Luc <u>c/</u>	317 Binh Luc Dist. LF Co	100
	Total	<u>180</u>
	<u>Phuoc Tuy</u>	
Phuoc Le City <u>b/</u>	C 41 Chan Duc LF Co.	85
	<u>Gia Dinh/Saigon (Autonomous City)</u>	
Gia Dinh City <u>b/</u>	269th VC MF Bn	300
Hoc Mon <u>c/</u>	2nd VC LF Bn	270
Thu Duc <u>c/</u>	6th VC LF Bn	450
	D-14 LF VC Bn	300
	D-12 LF VC Bn	300
	C-10-VC SAPPER Bn	350
	D-16 LF VC Bn	420
	1 Co. 306 MF Bn	150
	Total	<u>2,540</u>

a. Identifies all province and district towns reported attacked during the Tet offensive. Communist units identified in the attacks as listed do not necessarily correspond to the cities and towns as listed.

b. Province capital.

c. District capital.

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**SECRET**IV Corps

Cities Attacked, Communist Units Identified,  
and Their Strengths, by Province a/

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
<u>Dinh Tuong</u>		
My Tho City <u>b/</u>	512th VC LF Bn.	550
Cai Be <u>c/</u>	514th VC LF Bn.	100
Cai Lay <u>c/</u>	DT1 VC MF Regt.	1,500
	207th VC MF Bn.	400
	Total	<u>2,550</u>
<u>Go Cong</u>		
Go Cong City <u>b/</u>	514th VC LF Bn.	300
	361st VC LF Bn.	300
	Total	<u>600</u>
<u>Kien Hoa</u>		
Ben Tre City <u>b/</u>	516th VC MF Bn.	500
Mo Cay <u>c/</u>		
Binh Dai <u>c/</u>		
<u>Vinh Binh</u>		
Tra Vinh City <u>b/</u>	503rd VC LF Co.	130
Cang Long <u>c/</u>	505th VC LF Co.	120
Tieu Can <u>c/</u>	525th VC LF Co.	80
	509th VC LF Bn.	250
	501st VC LF Bn.	350
	531st VC LF Bn.	300
	527th VC LF Bn.	300
	306th VC MF Bn. (Elms)	
	Total	<u>1,530</u>

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**SECRET**IV Corps

Cities Attacked, Communist Units Identified,  
and Their Strengths, by Province a/  
(Continued)

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
<u>Vinh Long</u>		
Vinh Long City <u>b/</u>	306th VC MF Bn.	500
Vung Liem <u>c/</u>	857th VC LF Bn.	200
Cho Lach <u>c/</u>	308th VC MF Bn.	500
Tam Binh <u>c/</u>		
Binh Minh <u>c/</u>		
	Total	<u>1,200</u>
<u>Chuong Thien</u>		
Vi Thanh City <u>b/</u>	3 VC LF Co's & 2 Plts.	330
<u>Ba Xuyen</u>		
Soc Trang City <u>b/</u>	2 VC LF Co's	200
My Xuyen <u>c/</u>	606 My Xuyen LF Co.	100
Thanh Tri <u>c/</u>	Tran Tri LF Co.	80
	Total	<u>380</u>
<u>Bac Lieu</u>		
Vinh Loi City <u>b/</u>	5 VC LF Co's	420
<u>An Xuyen</u>		
Quan Long City <u>b/</u>	U Minh 11 VC LF Bn	
Cai Nuoc <u>c/</u>	New 306th, VC LF Bn.	1,200
<u>Phong Dinh</u>		
Can Tho City <u>b/</u>	303rd Bn, D2 VC MF Regt.	500
Phung Hiep <u>c/</u>	Tay Do VC LF Bn.	400
Phong Dien <u>c/</u>	New Tay Do VC LF Bn. (AKA 307 Bn.)	400
Thuan Nhon <u>c/</u>	309th VC MF Bn.	500
	Total	<u>1,850</u>

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**SECRET**IV Corps

Cities Attacked, Communist Units Identified,  
and Their Strengths, by Province a/  
(Continued)

<u>City</u>	<u>Communist Units Identified in Attacks in Province</u>	<u>Estimated Strength</u>
<u>Kien Giang</u>		
Rach Gia City <u>b/</u> Ha Tien <u>c/</u> Kien An <u>c/</u>	2 Co's U Minh 10 LF Bn.	400
<u>Chau Duc</u>		
Chau Phu City <u>b/</u>	512th VC LF Bn.	550
An Phu <u>c/</u>	510th VC LF Bn.	500
Tri Ton <u>c/</u>	511th VC LF Bn.	500
	Total	<u>1,550</u>
<u>Kien Phong</u>		
Cao Lanh City <u>b/</u> Hong Ngu <u>c/</u>	U/I Elms, 502nd LF VC Bn.	300
<u>Kien Tuong</u>		
Moc Hao City <u>b/</u>	267th VC MF Bn.	400
<u>Sa Dec</u>		
Sa Dec City <u>b/</u> Duc Ton <u>c/</u> Duc Thanh <u>c/</u>	3 VC LF Co's	140

a. Identifies all province and district towns reported attacked during the Tet offensive. Communist units identified in the attacks as listed do not necessarily correspond to the cities and towns as listed.

b. Province capital.

c. District capital.

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APPENDIX C

Methodology Used in Estimating Strength  
of Communist Units Attacking Urban Areas  
and Military Installations

1. Estimates of enemy troop strengths deployed in the Tet offensive are based on the compilation of units identified in MACV, CIA, and State reporting from the field. Although in most cases, reporting is fragmentary and obviously incomplete, efforts have been made to include as many positive identifications as possible, while attempting to preclude duplication of units and consequent double counting.

2. Enemy unit strengths were generally taken directly from the MACV Order of Battle Summary. In cases where identified units did not appear in the MACV order of battle, strengths were assigned on the basis of similar units prevalent in the particular area, and/or estimated strength cited in field reporting. Unit code names, newly formed units, units not identified previously, or units dropped for lack of recent verification, explain differences in units listed and the MACV order of battle.

3. In several instances, the same units were identified as active in attacks in more than one area. This was resolved by splitting the estimate of the units total strength between areas or by listing the unit in only one area.

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<b>TRANSMITTAL SLIP</b>		DATE <i>21 Feb 68</i>
TO: <i>DD/VER</i>		
ROOM NO.	BUILDING	
REMARKS:		
FROM: <i>St/P/ER—Control</i>		
ROOM NO. <i>4F41</i>	BUILDING <i>Hdqs.</i>	EXTENSION <i>5160</i>

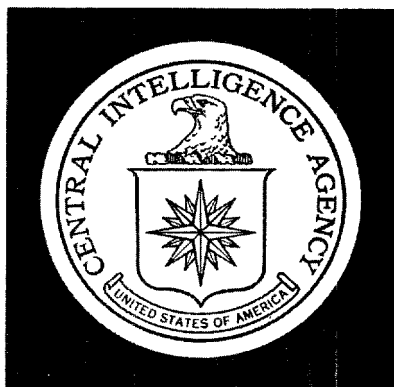
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DIRECTORATE OF  
INTELLIGENCE

# Intelligence Memorandum

*The Effects of the Tet Offensive  
on the Economy of South Vietnam  
as of 15 February 1968*

**Secret**

Copy No. 8

ER IM 68-20  
February 1968



## WARNING

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CENTRAL INTELLIGENCE AGENCY  
Directorate of Intelligence  
16 February 1968

INTELLIGENCE MEMORANDUM

The Effects of the Tet Offensive on the Economy  
of South Vietnam as of 15 February 1968

Summary

The ability of most Vietnamese cities to resume relatively normal economic activity at a quick pace reflects the relatively small amount of lasting economic damage resulting from the Tet offensive. It seems clear that the Viet Cong chose deliberately not to undertake any systematic attack on economic facilities. This policy in part stems from a desire to avoid alienation of the public. It also shows a preference by the Viet Cong to keep intact an economic system on which they rely for support and which they may have had some hopes to control if the offensive were more successful. The speed of recovery, at least in the short-term, was also facilitated because food stocks are generally adequate, public utilities are operating in most cities, and local government officials have been reasonably effective in organizing relief programs.

Although most of the indicators of short-term recovery look good, the Tet offensive has caused other problems that cannot be overcome so easily. Movement between cities is recovering more slowly, and little is known about conditions in the countryside. An estimated 460,000 persons became refugees as a result of the offensive. Even though many will eventually return home, a sufficient number will remain to pose a strong test

Note: This memorandum was produced by CIA. It was prepared by the Office of Economic Intelligence and was coordinated with the Office of Current Intelligence.

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of the ability of the government to house and feed them. Moreover, highway interdictions -- particularly bridges -- and losses resulting from harvesting delays could reduce the availability of rice in the cities. The South Vietnamese will undoubtedly require increased levels of economic assistance as their own reserves are diverted to solving the problems created by the Tet offensive.

Although the economy should weather the Tet offensive without extreme disruptions, a future offensive that included a concerted attack against the economy would almost certainly result in severe and prolonged economic disruption in the urban areas.

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1. As of 15 February, economic activity in most South Vietnamese cities was recovering rapidly from the effects of the Tet offensive. Some cities suffered severe damage, many people were made homeless, and there were shortages of food and medicine. Nevertheless, the Tet offensive did not create the chaos that might have been expected, and much of the disruption was short lived. Some cities, such as Hue and Ban Me Thuot in the north and My Tho, Vinh Long, and Ben Tre in the Delta, will take a longer time to recover because the intensive fighting in these areas caused heavy destruction.

2. The economy's relatively quick recovery is explained partly by the fact that the people's needs are simple, government rice stocks were large, and most people had stocked up on food supplies in preparation for the Tet holiday. It is probably more significant, however, that the enemy did not target and probably deliberately avoided damaging the economic infrastructure in order to minimize popular resentment or to keep the economy intact in anticipation of a greater military success.

3. Over the long term, the offensive may have more disruptive effects on rice production, allocation of manpower, and economic policy. It is clear that South Vietnam's rice needs for 1968 will have to be re-evaluated. Early estimates of the 1967-68 crop indicated a slight increase in output this year, but the harvest now under way probably will be adversely affected by the current disruptions. As a result, imports may have to be significantly higher than the planned 850,000 tons.

4. In addition to providing more rice, the United States may have to assume a larger financial burden for economic and pacification programs. The relief and recovery efforts by the South Vietnamese government will require reallocation of funds and manpower. Revolutionary Development (RD) cadres are already being assigned to assist in the care of refugees. The government has announced that \$5 million has been allotted to the GVN/US task force headed by Vice President Ky for relief and reconstruction. Although some of this money

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reportedly will come from US aid funds, most of it will come from Vietnamese government funds allotted to the pacification program.

5. As a result of the offensive, President Thieu on 9 February asked the National Assembly to give him the power to make economic decisions by decree for one year. Thieu reportedly would use this power to increase excise and sales taxes and close dance halls and bars. The power of decree may also be used to crack down on profiteering and to set price controls.

#### Food Supplies

6. Reports of food shortages have come mainly from Quang Tri and Hue in the I Corps area, Nha Trang in the II Corps area, and from the Delta city of Vinh Long. Thus far, no food shortage of any consequence has been reported in the III Corps area. US officials report that sufficient food is available in Saigon, but distribution is difficult. Fortunately, most people had stocked up on food supplies in preparation for the Tet holiday. On 9 February, rice stocks in Saigon-Cholon warehouses totaled 104,000 tons with another 35,000 tons on ships in the port. One of the warehouses has been reported damaged and another containing 5,000 tons was reportedly looted with some Viet Cong assistance. The rice available, however, is sufficient to meet the needs of Saigon and the rice-deficit areas in the north for more than a month. If this rice cannot be transported, however, shortages could develop, particularly in the I and II Corps areas. There is no current information on stocks in central Vietnam. At the beginning of January, this area reportedly had on hand about 37,000 tons, or almost one month's supply. Moreover, a ship carrying rice arrived in Qui Nhon on 25 January, another arrived in Nha Trang on 30 January, and another in Da Nang on 31 January.

#### Prices

7. Food prices soared during the early days of the offensive, but as more shops and marketplaces opened, prices began to decline somewhat. In Bien Hoa city, for example, prices of most foods on 4 February were said to be three to five times higher than those just before Tet, and no

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chicken, meat, or vegetables were available. By 7 February, however, the food supply situation in Bien Hoa was said to be near normal, although prices were still up 50 to 75 percent. USAID officials in Saigon did not take their regular comprehensive weekly survey of prices. They have reported, however, that spot checks on 13 February showed the prices of domestically grown rice running 50 to 65 percent above the pre-offensive level and the price of fish about double. Prices of sugar and condensed milk, however, were not significantly higher than pre-Tet levels. Free rice is being distributed at 75 refugee centers, and imported US rice is being sold at pre-Tet prices to other civilians from distribution points and trucks in various parts of the city. Moreover, Vice-President Ky has ordered 2,000 tons of rice, instead of the previous 200 tons, to be distributed daily in Saigon as well as 1,300 tons of frozen pork. These measures are designed to prepare Saigon residents in case of another attack. The distribution of food through normal commercial markets was to have resumed by 14 February.

#### Public Service and Private Production

8. The fighting has interrupted power and water supplies in many cities, but damage to utilities generally has been slight. It seems clear that the enemy chose not to target these and other economic installations. Apparently no attempts were made to destroy any port facilities in the country. The large POL depot at Nha Be near Saigon was also untouched, and Esso began running convoys of trucks carrying gasoline and kerosene into Saigon by 4 February. Shortages of POL, however, are reported in some Delta provinces. Scenes of heavy fighting, such as Hue and Ban Me Thuot, reported a lack of both power and water. In Saigon, US officials stated on 9 February that power facilities were operating at 70 percent of capacity, which was ample because of reduced industrial demand. The Saigon water supply was cut on 4 February, but only for a few hours. Garbage piling up in city streets is a major health hazard, but collection and disposal have been started.

9. The worst report of damage to production facilities occurred near Saigon, where about 60

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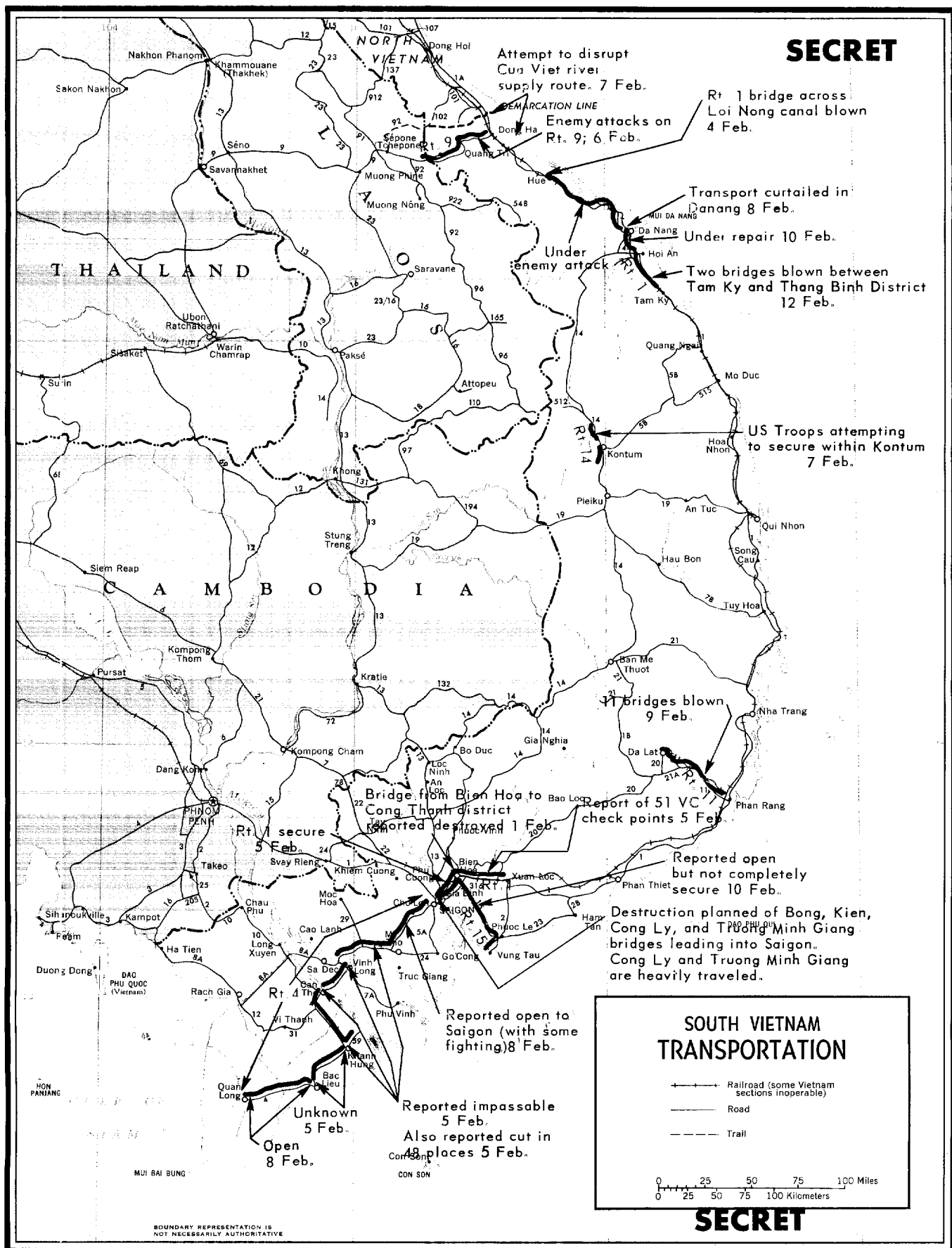
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percent of the buildings and 80 percent of the equipment of the two largest textile firms in South Vietnam were destroyed. The logistics command post for the Viet Cong attack reportedly was located near these plants. The general manager of the two sister companies estimated that repairs would take many months. These plants are reported to be the two largest employers of workers in the private sector of the economy. They account for about one-half of the output of the textile industry and about 5 percent of total industrial output.

#### Transportation

10. The interdiction of roads, the chief transportation network in South Vietnam, was confined mostly to the Delta, the Saigon area, and the northernmost part of South Vietnam (see the map). These interdictions presumably were intended to prevent movement of Allied military forces rather than to disrupt the economy. Officials in the IV Corps area have stated that as of 10 February, Route 4, the main route for carrying food products from the Delta to Saigon, is open from My Tho to Saigon and partially open between My Tho and My Thuan. The My Thuan ferry across the Mekong River was due to resume operation soon. Police checkpoints along the road, however, reportedly were restricting movement of goods as well as refugees. There is evidence that as of 8 February, some food was moving into Saigon from the Delta. Merchants and farmers in the Delta undoubtedly are willing to put up with checkpoints and to risk traveling in order to get rice and other produce to Saigon to take advantage of the current high prices. Other highways are less secure than Route 4. Early in the offensive, for example, 51 Viet Cong checkpoints were reported along Route 1 between Xuan Loc and Bien Hoa. Officials report that Route 15 from Saigon to Vung Tau is open sporadically, and some fresh fish is believed to be arriving in Saigon. Route 20 is said to be open in Long Khanh Province, but impassable in Lam Dong Province, and no vegetables are moving from Da Lat to Saigon. Blown bridges on Route 11 have made through traffic between Da Lat and Phan Rang impossible. Route 1 in the I Corps area interdicted in several places.

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11. Commercial flights, both domestic and international, had been resumed at Tan Son Nhut airport by 14 February. Embassy officials indicated that the delay in restoring service was due to employees' difficulties in getting to work and to curfew restrictions.

#### Refugees

12. According to incomplete reporting, there are at present, as a direct result of the Tet offensive, an estimated 460,000 refugees throughout South Vietnam. These are in addition to the 700,000 South Vietnamese who were living in refugee camps at the outbreak of the Tet offensive. More than 170,000 of the new refugees are reportedly located in the Saigon - Gia Dinh area and another 42,000 are in the surrounding III Corps area. Estimates of the number of refugees by Corps area as of 14 February are shown in the following tabulation:

<u>Area</u>	<u>Refugees</u>
I Corps	65,000
II Corps	66,000
III Corps	42,000
IV Corps	114,000
Saigon-Gia Dinh	173,000
<i>Total</i>	<i>460,000</i>

13. Cities in the IV Corps area reporting large numbers of refugees are the provincial capitals of Ben Tre, My Tho, Can Tho, and Chau Phu. These large numbers of homeless South Vietnamese could, for the first time, pose a refugee problem for the Delta area. Some easing of the problems is expected as these refugees reach the homes of relatives or return to their homes. It has been observed that some reversal has occurred in the flow of refugees from the country to the city as urban residents fled provincial capitals to avoid the fighting.

14. Ban Me Thuot and Da Lat, two of the hardest hit provincial capitals in the II Corps

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area, reported more than 20,000 and 13,000 refugees, respectively. Da Lat has reported that no major problems are expected in handling the refugees. But the situation in Ban Me Thuot is reported to be serious, as the water supply is running low and South Vietnamese officials are having a difficult time coping with the large number of refugees.

15. In Hue, where fighting has been particularly harsh, an estimated 30,000 persons account for almost one-half of the refugees in the I Corps area. Although no estimates are available, it is apparent that Quang Tri Province has a sizable number of refugees resulting from Viet Cong sweeps in RD areas. The problem has been intensified by the ineptness of Quang Tri officials in administering relief to the refugees from these villages.

#### Housing

16. Widespread street-to-street and house-to-house fighting as well as Allied shelling and bombing of Viet Cong strongpoints did severe damage to civilian housing in several cities. As of 11 February, an estimated total of about 37,000 homes had been destroyed throughout South Vietnam. Damage to housing thus far appears to have been heaviest in the IV Corps area, where an estimated 10,600 homes were destroyed. Several other cities in the IV Corps area reported heavy damage: 30 percent of the city of Vinh Long (the capital of Vinh Long Province), one-third of My Tho (the capital of Dinh Tuong Province), and one-half of the buildings in Ben Tre (capital of Kien Hoa Province) reportedly have been destroyed. The only reports thus far of efforts at repair have come from My Tho. Otherwise, the homeless have moved in with relatives and friends. Destruction to housing, although heavy, was far smaller than the flow of refugees, which suggests that many of the refugees will return home when the fighting subsides and curfews are lifted.

#### Civilian Casualties

17. There are few reports from the I, II, and III Corps areas on the estimated number of South

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Vietnamese civilians killed during the Tet offensive. As with the number of refugees and houses destroyed, civilian casualties, according to the most recent reports, seem to be concentrated in the IV Corps area. By the end of the second week of the Tet offensive, more than 3,000 civilians were reported killed and more than 19,000 wounded throughout the country. These are rough, preliminary estimates, and it is doubtful that the extent of injuries to civilians will ever be known. In any case, the number of casualties probably will be only a small share of the labor force and will not have any widespread impact on economic recovery programs.

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<b>TRANSMITTAL SLIP</b>		DATE <i>16 February</i>
TO: <i>DD/OER</i>		
ROOM NO.	BUILDING	
REMARKS:		
FROM: <i>St/P/ER—Control</i>		
ROOM NO. <b>4F41</b>	BUILDING <b>Hdqrs.</b>	EXTENSION <b>5160</b>

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S-E-C-R-E-T - *NODIS*

4F42

14 March 1968

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MEMORANDUM

SUBJECT: Communist Casualties in Vietnam

1. As of 13 March, MACV reported 59,322 enemy KIA and 91,322 enemy wounded since 1 January 1968. During the same period 12,885 individual weapons and 2,789 crew served weapons were seized on the battle field. Allied/ARVN losses in this time span were 7,286 KIA and 33,625 wounded.

2. The disparity between Communist and friendly losses and between enemy KIA and weapons seized has caused most observers in Washington to view MACV claims of enemy KIA with the greatest skepticism. This is particularly true with respect to ARVN claims where the disparity in admitted losses and claimed Communist casualties is particularly great. And numerous individual incidents can be cited to show how claims of enemy KIA have been based, not on verified body count, but on someone's wild guess.

3. Yet there has always been another side to this old issue of enemy casualties. MACV points out that there are

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substantial enemy casualties, resulting from air strikes and artillery, as around Khe Sanh and the DMZ, which are never counted. In MACV's view, these more than offset any inflation in the reported figures resulting from over enthusiasm, hasty estimating, or the inevitable inclusion of porters and innocent civilians. MACV also claims, and occasionally demonstrates, that initial reports of enemy KIA are often low; later interrogations, captured documents, or the uncovering of mass graves show casualties in a particular encounter to be higher than claimed. A possible recent example of this occurred in the 11-13 March action west of Tam Ky. On 11 March, MACV reported the enemy withdrew after being subjected to ground and air attacks "leaving 78 dead". On 12 March, in an area slightly west and north US elements found a fresh grave with 51 enemy bodies.

4. Another argument made by MACV is that their estimate on enemy wounded is conservative. For every KIA, they estimate 1.5 wounded. US troops in Vietnam suffer about 6 wounded or 3 hospitalized for every KIA. The 1.5 ratio may be reasonable in terms of those permanently lost because of serious wounds, but based on US experience it appears low as a measure of the

- 2 -

S-E-C-R-E-T

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effective combat strength of particular enemy units for some time after they have been in action. In rough terms, if we assumed 3 Communists were seriously wounded for every KIA, the total losses in terms of combat effective since 1 January would reach the astounding figure of 240,000.

5. I am not arguing that MACV's figures are about right, but the case against MACV's figures has not been made. Until it is and before we dismiss the MACV figures out of hand, we should, from time to time, consider what they would mean in terms of Communist capabilities and intentions. And now is a particular moment when a clear view of the situation of Communist forces in the field is of basic importance.

6. Is the enemy ready for a general attack in I Corps, in the Highlands, and against Saigon? If not, can he train enough replacements while keeping main force units close to the towns and cities and exposed to continued attrition? (Who is doing the training?) Are the units recently moved in from North Vietnam really "reinforcements" or more like replacements for battered units now in place? Are Communist forces really spread thin and putting up a brave front by constant maneuvering, mortar and artillery attacks, occasional sharp

- 3 -

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assaults and the spreading of alarmist rumors about impending offensives?

7. Is his overall situation so serious that he will husband his resources until about May and then make a final all-out effort?

8. All of these questions obviously suggest a situation that could only be entertained in a state of extreme delusion. But we have given much emphasis in recent weeks to the poor shape of the GVN and ARVN and have dismissed MACV's casualty figures with little further thought. At the same time, we have not inquired closely into the failure of Communist units to attack Dakto after lengthy preparations, or assault Khe Sanh, or to take offensive action in I Corps despite much "manuvering". And now we note that the 7th and 9th Divisions have pulled back "somewhat" from Saigon.

9. There is of course a reasonable explanation for all these phenomena that does not involve any important revision of our views of Communist capabilities and intentions. But it would be prudent to have another look at the enemy's position before we give him the ball game.

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CONFIDENTIAL

21 February 1968

**MEMORANDUM**

**SUBJECT: Hanoi's Appraisal of its Strategic Position  
Prior to the Current Offensive**

1. Hanoi's assessment of the war leading up to the 1967-1968 Winter-Spring Campaign and the recent Tet Offensive is presented in unusual detail in a recently available captured document.

2. The present campaign has been widely interpreted in the press as evidence that Hanoi had concluded that its traditional "protracted war" strategy was not working well. It had failed to wear down Free World forces while developing Communist forces. Communist concern about the threat from the Revolutionary Development program in the villages, Saigon's progress toward constitutional government, and the Free World military build-up in South Vietnam suggested that the Communists believed themselves to be at a relative disadvantage.

3. Accordingly, the Viet Cong's recent willingness to accept heavy casualties, the Khe Sanh build-up, and the wave of attacks against urban areas have been compared by some to the last gasp Battle of the Bulge near the end of World War II.

4. A second view has suggested that Hanoi is attempting to add to its options by temporarily departing from its traditional strategy while still protecting its capability to conduct protracted war should its current initiatives fail. If Hanoi followed established policy, it should remain at the "mobile war" stage of protracted war. Viet Cong and North Vietnamese units should still fight mainly in the countryside, depending on rapid, secret deployment to achieve a temporary, local superiority of force, winning quick victories and then dispersing. According to this view, however, the Communists may be taking special initiatives to reach the "positional war" stage of protracted war earlier than justified by their own previous doctrine.

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5. Hanoi, itself, on the other hand, states that it has brought the conflict to a new stage, not because its protracted war strategy has failed, but because it has succeeded. This view was developed at length on 1 September 1967 in an apparently high-level political indoctrination document prepared in Hanoi. This VC/NVA secret analysis was probably meant for middle-level officials in command of low-level cadres in South Vietnam. Although it contains the admixture of pure exhortation and firm logic found in virtually all Communist strategic appraisals, it is sufficiently comprehensive and detailed to suggest that it may include many genuine estimates. Other recent documents include passages which were probably drawn from this basic statement.

6. The introduction plainly states that a new situation in the war now exists: "the immediate situation becomes increasingly more favorable for us and detrimental to the enemy." This, Hanoi says, "will enable the revolutionary movement in the South to 'secure great victories in a rather short period of time.'" These victories will entail the destruction of a "large part of the US combat forces" and the "main body of the Puppet Army."

7. Hanoi explains how this new situation developed by recapitulating its version of the war from the summer of 1965 to the summer of 1967.

"In the Winter-Spring of 1965 and 1966, after pouring more than 200,000 US and allied troops into SVN to join more than a half million puppet troops, the US imperialists launched their plans of strategic counteroffensive in the dry season, hoping to destroy a large part of our main body, disperse our troops, destroy the revolutionary organizations in our military installations, suppress the struggle of our people, wipe out the party forces and guerrilla forces, occupy our land, and reduce our area. Concurrently, they reinforced their Air Force and escalated the war in the North, hoping to prevent us from reinforcing the South...They could not destroy any element of our forces and they were badly worn down..."

**"In the rainy season of 1966, the enemy did not have enough strength to launch great attacks against us...they were actively preparing to reopen greater strategic counter-offensive phases with larger forces in the coming dry season."**

**"In the dry season of 1966-1967, with an increased US force of more than 400,000 troops, or more than one million including the Allied forces and the puppet troops, using modern weapons, aircraft, artillery, and mechanized means which had been increased four or five-fold, the US Imperialists launched a much fiercer counteroffensive phase than they had launched previously. They applied the tactics of "pincers" to seek and destroy our main force and concurrently launch raids to pacify and herd the people, hoping that they would be able to regain the initiative on the battlefield and avoid great defeats. They deployed all their forces and launched dozens of operations at a time, ranging from regimental level to Army corps level on all battlefields. The most important of these operations was Operation Junction City, in which they committed 45,000 of their troops against the northern part of Tay Ninh. They had concurrently pushed forward their pacification plan and stepped up their paywar and Open Arms activities...In the North, they increased the rate of destruction to a high degree and on a broader range..."**

**"They failed to achieve their goal of destroying us and they suffered an unprecedentedly high number of casualties and material losses. They boasted that with their great strength and their numerous weapons, aircraft, tanks and bombs, they would surely wipe out all our main units and installations. But our main installations remain intact, our armed forces continue to develop, and our rear bases and installations continued to fill the requirements for fighting the enemy. More importantly, we have also opened many special fronts and battlefields,**

especially the Tri Thien //DMZ// battlefields, in which we have destroyed many of the enemy. We have attracted the enemy toward such battlefields and caused confusion to them as well as prevented them from implementing their plans of bringing US troops to the Mekong Delta..."

"Their pacification plan, a program highly boasted by the US imperialists and puppet regime and carried out at the expense of 90% of the puppet forces with the assistance of the US imperialists, has also proven to be a failure. They themselves recognize their pacification failures. They are suffering political failure. They are striving to consolidate and stabilize the puppet army and regime, but these deteriorate steadily. Puppet troops have been degenerated from organic mobile soldiers to pacification and defensive troops. They have proved to be inefficient, have demonstrated pronounced defeatism and are continuing to disintegrate..."

"In the North, they have stepped up their destructive activities through intense deployment of their Air Force and Navy. They have launched fierce operations, hoping to be able to scare our people and prevent us from reinforcing our brothers in the South. However, we remain unshakable in our determination. On the contrary, we have fought bravely and destroyed more than 2,000 of their aircraft, and right now we are standing side by side with the people in the South and are doing our best to support their revolution and to liberate the South..."

"In spite of the cunning plots of the US imperialists and their cruel henchmen, and in spite of their mammoth strength, their great fire-power, and all their superior war means, the strategic objectives which had been selected by them could not be achieved. The defeats they are suffering become more burdensome and occur more frequently..."

"On our side...even though we have met a certain number of great difficulties...we have caused the first phase of the greatest limited war ever waged by the US imperialists to fail..."

"At present, the situation has developed in such a way that it is very favorable for us and a critical deadlock for the enemy. After the failure of two major strategic counter-offensive campaigns, the leaders in the United States have become pessimistic over their war escalation policy in South Vietnam. The increase of combat troops in SVN met with many difficulties..."

"This is a perfect opportunity for us to emphasize attacking the enemy in all fields and taking advantage of the victories to push the SVN Revolution a great step forward... In this historical period, if our entire Party, Army, and population will fully understand the situation and rush forward to fight without fear of hardship and sacrifice, then we will certainly be able to bring about a turning point in our confrontation with the enemy and also cause the US limited war policy to be a failure which can no longer be carried out. From that situation, we can proceed toward realizing our immediate objective and secure a complete victory."

8. Hanoi's assessment of the strength of its own position is fundamental to its strategic thinking. If Hanoi believes that it is operating from a position of strength, it would be more prepared to press ahead with its all-out offensive, even if it experiences some serious setbacks. The Communists would not be likely to settle for limited military gains merely as a prelude to making substantial concessions at the negotiating table.

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<p>Attached is an informal memo on the Hanoi/VC strategic view of the war culled from a very significant enemy document, the text of which was recently received in Washington.</p> <p>It was written by [ ] who currently heads an internal document ex-piratisation group for the IC Division/OCI.</p>	
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19 February 1968

**MEMORANDUM FOR: Mr. R.J. Smith**

**SUBJECT : Questions from Mr. Rostow**

1. Art McCafferty called me, ostensibly at Rostow's behest, to pose the following questions which Mr. Rostow would like addressed and answered as quickly as possible:

1) What is our estimate of the number of Communist forces used in the "first wave" of Tet attacks?

2) What is our estimate of the composition of these forces (i. e., main force, provincial units, local force, etc.)?

3) What proportion of North Vietnamese fillers were there in these first wave forces?

4) What is our present estimate of the composition of the body of prisoners captured so far as a result of the Tet offensive (again, what is wanted is force component: Main, local, guerrilla, etc.)?

5) To what extent and in what places did the "urban infrastructure" surface itself and where was the urban infrastructure damaged as a result?

6) What forces do the Communists have available that have not yet been committed to the attack? (Rostow said General Taylor had told him I had given a good briefing on this at PFIAB. What Taylor was referring to was [redacted] briefing, the substance of which I can get from him.)

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2. The above questions have already been addressed under various guises in several publications. If you concur, I would propose that OGI undertake to prepare a memorandum of response with assistance from my people and [redacted] staff. If this meets with your approval, would you please notify Messrs. Godfrey and [redacted] and myself accordingly.

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[redacted]  
Special Assistant for Vietnamese Affairs

cc: Mr. Godfrey,

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S-2637

16 February 1968

Damage and Destruction to US Aircraft During the Tet Offensive

1. Reports from US elements throughout Vietnam concerning VC/NVA attacks during the Tet offensive (30 Jan - 11 Feb 1968) make it clear that US airfields were priority targets. A total of 1,295 US aircraft were hit; aircraft damage alone is estimated at \$350 million. On 30 and 31 January, 122mm rocket fire destroyed or damaged 73 aircraft at the Da Nang and nearby Marble Mountain Air Facilities. Mortar and rocket attacks against Bien Hoa Air Base destroyed or damaged 38 aircraft on 31 January and 10 February. Twenty-one helicopters were lost during the 11 February 82mm mortar attack on Camp Evans in Thua Thien.

2. The tabulation below shows the total number of US aircraft damaged and destroyed from 29 January through 11 February. A total of 97 aircraft were destroyed and 1,198 damaged; an average of 30 aircraft were destroyed every two weeks during 1967.

<u>Type</u>	<u>Destroyed</u>	<u>Major Damage</u>	<u>Minor Damage</u>	<u>Total</u>
Attack/Fighter	16	93	38	147
Other Fixed Wing	22	158	50	230
Helicopters	<u>59</u>	<u>308</u>	<u>551</u>	<u>918</u>
Total	97	559	639	1,295

These 1,295 aircraft represent approximately one-quarter of the 4,783 US

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aircraft deployed in South Vietnam.\* A degradation of US air attack and combat support capabilities is the inevitable result of these losses. This degradation is particularly severe in the case of helicopters; 30 percent of total US deployments were damaged or destroyed.

<u>Type</u>	<u>Deployed to South Vietnam</u>	<u>Damaged or Destroyed</u>	<u>Share Lost, Percent</u>
Attack/Fighter	563	147	26
Other Fixed Wing	1,130	230	20
Helicopters	3,090	918	30
Total	4,783	1,295	27

3. We estimate the total value of damage and destruction to US aircraft during the Tet offensive at \$350 million. Approximately \$70 million worth of aircraft were destroyed; major damage amounted to \$170 million and minor damage to \$110 million. This estimate has been prepared by costing aircraft listed as destroyed at their full flyaway cost. Those listed as sustaining major damage were costed at 70 percent of their flyaway cost; minor damage was costed at 20 percent. Although these selections of shares of flyaway costs are admittedly somewhat arbitrary, we believe they yield a reasonable approximation of the value of damage and destruction to US aircraft.

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\*Table 125, Southeast Asia Statistical Summary, 7 February 1968, p. 1-3. In a 13 Feb. 68 memo to the Chairman, JCS, the NMCC compared losses to aircraft assigned to all of Southeast Asia -- including carriers, Thailand, Guam, Taiwan, and Okinawa. A total of 996 aircraft are deployed in these other areas.

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<p>Remarks:</p> <p>Paul: a re-do of Joe's estimate of us aircraft losses in S.V. This is weighted by destroyed, major damage and minor damage. Major damage is coded at 70 percent of heavy damage. Talking this over with Joe I feel that it is unrealistic to go to 100%. Joe originally used less than 70%. We will keep up with this series.</p> <p>STATINTL</p> <p>Frank</p>			
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